

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF Luana, IOWA

DUE: December 1, 2013

16202200900000
City of Luana
PO Box 96
Luana, Iowa 52156

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	46,327		46,327	44,864
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	46,327		46,327	44,864
Delinquent property taxes	0		0	0
TIF revenues	43,342		43,342	55,026
Other city taxes	21,695	0	21,695	19,571
Licenses and permits	465	0	465	465
Use of money and property	344	0	344	275
Intergovernmental	194,248	0	194,248	180,562
Charges for fees and service	43,141	66,358	109,499	119,000
Special assessments	0	0	0	0
Miscellaneous	448	8,049	8,497	11,000
Other financing sources	7,438	0	7,438	11,522
Total revenues and other sources	357,448	74,407	431,855	442,285
Expenditures and Other Financing Uses				
Public safety	27,375	0	27,375	26,974
Public works	51,013	0	51,013	55,397
Health and social services	0	0	0	0
Culture and recreation	900	0	900	1,000
Community and economic development	207,702	0	207,702	196,004
General government	57,153	0	57,153	58,051
Debt service	26,605	0	26,605	5,541
Capital projects	5,653	0	5,653	58,410
Total governmental activities expenditures	376,401	0	376,401	401,377
Business type activities	0	82,535	82,535	45,850
Total ALL expenditures	376,401	82,535	458,936	447,227
Other financing uses, including transfers out	7,438	0	7,438	23,522
Total ALL expenditures/And other financing uses	383,839	82,535	466,374	470,749
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-26,391	-8,128	-34,519	-28,464
Beginning fund balance July 1, 2012	85,854	72,910	158,764	180,365
Ending fund balance June 30, 2013	59,463	64,782	124,245	151,901
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 0	Other long-term debt	\$ 0	
Revenue debt	\$ 293,425	Short-term debt	\$ 0	
TIF Revenue debt	\$ 184,001			
		General obligation debt limit	\$ 580,529	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
9/18/2013				
Printed name of city clerk	Telephone	Area Code	Number	Extension
Tammy Humble		563	539-2296	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF Luana			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	46,327						46,327			46,327	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	46,327	0			0	0	46,327		T01	46,327	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	46,327	0			0	0	46,327			46,327	6
7	TIF revenues			43,342				43,342		T01	43,342	7
Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		21,695					21,695		T09	21,695	14
15	TOTAL OTHER CITY TAXES	0	21,695	0	0	0	0	21,695	0		21,695	15
16	Section B - LICENSES AND PERMITS	465						465		T29	465	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	344						344		U20	344	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	344	0	0	0	0	0	344	0		344	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants					5,653		5,653		B50	5,653	28
29	Housing and urban development	143,489						143,489		B50	143,489	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	143,489	0	0	0	5,653	0	149,142	0		149,142	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		11,462					11,462		C46	11,462	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,220						1,220		C89	1,220	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,220	11,462	0	0	0	0	12,682	0		12,682	60
61												61
62	Local grants and reimbursements											62
63	County contributions		14,356					14,356			14,356	63
64	Library service							0		D89	0	64
65	Township contributions	8,300						8,300		D89	8,300	65
66	Fire/EMT service	9,768						9,768		D89	9,768	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	18,068	14,356	0	0	0	0	32,424	0		32,424	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	162,777	25,818	0	0	5,653	0	194,248	0		194,248	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water				21,063			21,063	39,549	A91	60,612	73
74	Sewer							0	26,809	A8Ø	26,809	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	22,078						22,078		A81	22,078	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	22,078	0	0	21,063	0	0	43,141	66,358		109,499	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	20						20		U99	20	108
109	Deposits and sales/fuel tax refunds		191					191	1,400	U99	1,591	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0	100	U30	100	111
112	Internal service charges							0	6,549	NR	6,549	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	IAMU Dividends	237						237			237	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	257	191	0	0	0	0	448	8,049		8,497	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	232,248	47,704	43,342	21,063	5,653	0	350,010	74,407		424,417	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>							0			0	127
128	<i>Internal TIF loans and transfers in</i>			7,438				7,438			7,438	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	7,438	0	0	0	7,438	0		7,438	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	232,248	47,704	50,780	21,063	5,653	0	357,448	74,407		431,855	132
133												133
134	Beginning fund balance July 1, 2012	71,904	13,849	101				85,854	72,910		158,764	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	304,152	61,553	50,881	21,063	5,653	0	443,302	147,317		590,619	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
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158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation							0		E62	0	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	605						605		E89	605	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	26,741						26,741		E24	26,741	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	29						29		E66	29	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	27,375	0	0	0	0	0	27,375			27,375	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		18,874					18,874		E44	18,874	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		4,797					4,797		E44	4,797	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		5,085					5,085		E44	5,085	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		495					495		E81	495	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	21,762						21,762		E81	21,762	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	21,762	29,251	0	0	0	0	51,013			51,013	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	650						650		E52	650	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation							0		E61	0	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	250						250		E61	250	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	900	0	0	0	0	0	900			900	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	6,642						6,642		E89	6,642	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation			43,342				43,342		E89	43,342	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	157,718						157,718		E50	157,718	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	164,360	0	43,342	0	0	0	207,702			207,702	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,089						4,089		E29	4,089	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	9,344						9,344		E23	9,344	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	416						416		E89	416	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	26						26		E25	26	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	2,838						2,838		E31	2,838	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	10,504						10,504		E89	10,504	171
172	Other general government — Current operation	18,241	11,695					29,936		E89	29,936	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	45,458	11,695	0	0	0	0	57,153			57,153	176
177	Section G — DEBT SERVICE							0			0	177
178	Loan from bank for new well				21,063			21,063			21,063	178
179	Road Paving Loan from Clayton County		5,542					5,542			5,542	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	5,542	0	21,063	0	0	26,605			26,605	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	New well					5,653		5,653			5,653	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	5,653	0	5,653			5,653	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,653	0	5,653			5,653	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	259,855	46,488	43,342	21,063	5,653	0	376,401			376,401	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF Luana			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								26,199	E91	26,199	198
199	Purchase of land and equipment								14,111	G91	14,111	199
200	Construction								42,225	F91	42,225	200
201	Sewer and sewage disposal — Current operation									E80	0	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF Luana					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								82,535		82,535	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	259,855	46,488	43,342	21,063	5,653	0	376,401	82,535		458,936	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out			7,438				7,438			7,438	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	7,438	0	0	0	7,438	0		7,438	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	259,855	46,488	50,780	21,063	5,653	0	383,839	82,535		466,374	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	44,297	15,065	101	0	0		59,463			59,463	267
268	Total Governmental	44,297	15,065	101	0	0	0	59,463			59,463	268
269	Proprietary								64,782		64,782	269
270	Total ending fund balance June 30, 2013	44,297	15,065	101	0	0	0	59,463	64,782		124,245	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	304,152	61,553	50,881	21,063	5,653	0	443,302	147,317		590,619	271
272												272

Part III	<div>INTERGOVERNMENTAL EXPENDITURES</div> <div>CITY OF Luana</div> <div>Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i></div>												
		<div>Purpose</div> <div>Correction.....</div> <div>Health.....</div> <div>Highways.....</div> <div>Transit subsidies.....</div> <div>Libraries.....</div> <div>Police protection.....</div> <div>Sewerage.....</div> <div>Sanitation.....</div> <div>All other.....</div>				<div>Amount paid to other local governments</div> <div>M05 \$</div> <div>M32</div> <div>M44</div> <div>M94</div> <div>M52</div> <div>M62</div> <div>M80</div> <div>M81</div> <div>M89 \$ \$</div>				<div>Purpose</div> <div>Highways.....</div> <div>All other.....</div>		<div>Amount paid to State</div> <div>L44 \$</div> <div>L89 \$</div>	
Part IV	<div>SALARIES AND WAGES</div> <div>Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.</div>												
						Amount - Omit cents							
Total salaries and wages paid.....						Z00 \$		67,634					
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED												
A. Long-term debt													
Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year					
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)					
1. Water utility	19U \$ 302,205	29U \$	39U \$ 21,063	49U \$	49U \$	49U \$ 286,600	49U \$	I91 \$ 5,958					
2. Sewer utility	19U 6,825	29U	39U 0	49U	49U	49U 6,825	49U	I89 0					
3. Electric utility	19U	29U	39U	49U	49U	49U		I92					
4. Gas utility	19U	29U	39U	49U	49U	49U		I93					
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94					
6. Industrial Revenue	19T	24T	34T		44T	44T		I89					
7. Mortgage revenue	19T	24T	34T		44T	44T		I89					
8. TIF revenue	19U 227,344	29U	39U 43,343	49U	49U 184,001	49U	49U	I89 0					
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89					
9. Road Paving	5,542		5,542					0					
10.	19U	29U	39U	49U	49U	49U	49U	I89					
11.	19U	29U	39U	49U	49U	49U	49U	I89					
12.	19U	29U	39U	49U	49U	49U	49U	I89					
13.	19U	29U	39U	49U	49U	49U	49U	I89					
14.	19U	29U	39U	49U	49U	49U	49U	I89					
Total long-term debt	541,916	0	69,948	0	184,001	293,425	0	5,958					
B. Short-term debt	Amount - Omit cents												
Outstanding as of JULY 1, 2012				61V \$									
Outstanding as of JUNE 30, 2013				64V \$									
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS					Amount - Omit cents							
Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY													
Actual valuation -- January 1, 2011						\$		11,610,570					
						x .05 = \$		580,529					
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013												
Type of asset	Amount - Omit cents												
	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61								
	\$		\$				124,245		124,245				
	REMARKS												
V98													